

## Federal Exceptions to the MOE Requirement

As stated in 34 CFR 300.204, the LEA may reduce the level of its state and/or local expenditures below the level of those expenditures for the preceding fiscal year only if the reduction is attributable to any of the following:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- (b) A decrease in the enrollment of children with disabilities. *(In Nebraska this exception is factored into the per capita district calculations).***
- (c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State Education Agency (SEA), because the child—
  - Has left the jurisdiction of the agency;
  - Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - No longer needs the program of special education.
- (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- (e) The assumption of cost by the high cost fund operated by the SEA under 34 CFR 300.704(c). ***(This exception is not applicable - Nebraska opted not to create a high cost fund).***